



Roland W. Burris

Comptroller
State of Illinois

April 13, 1984

PAYROLL BULLETIN
2-84

201 State House
Springfield, Illinois 62706
217/782-6000

TO: All State Agencies, Departments, Boards,
Commissions and Universities

SUBJECT: Payment for Accrued Wages, Vacation, Sick Leave,
Overtime and Personal Leave Upon the Death of a
State Employee

Effective immediately, any payments of accrued compensation made to an heir(s) or estate of a deceased State employee must be made on voucher form C-13 and not a payroll voucher. The same documentation as described in CUSAS Procedure 23.50.20 must accompany the voucher. The payment must, as in the past, be made from the same appropriation available for payment of accrued compensation to the employee had he survived. As used herein, "accrued compensation" includes amounts owing for accrued and unpaid salary, wages, vacation, overtime, personal leave and sick-leave days earned after January 1, 1984.

If the payment is made directly to an heir(s), the first nine digits of the vendor number must be the heir's TIN (Taxpayer Identification Number). The next five digits must be the heir's zip code and the type code must be 30. If the payment is made to the decedent's estate, the first nine digits of the vendor number must be the TIN of the estate if one has been established. If the estate has not established a TIN, use the decedent's TIN. The next five digits must be the zip code of the person or trust to which the payment will be sent and the type code must be 30. In the case of a university employee, where a contribution to the University Retirement System is required, that portion of the payment must cite vendor number 100069301-61820-40.

A detailed explanation of the payment must be made in box 10 of voucher form C-13. At a minimum the information must include the deceased employee's name, social security number, payroll code, the type and number of days or hours being paid and the daily or hourly rate of pay. The obligation reference must be "00" and the detail object code will be 1121. The rest of the voucher would be completed in the normal manner.

Any questions regarding this payroll bulletin should be referred to Dan Steven at 2-4758 or Joe DiRocco at 2-3608.

Sincerely,

Larry D. Roth

Larry D. Roth
Director - State Accounting



Roland W. Burris

Comptroller
State of Illinois

April 20, 1984

201 State House
Springfield, Illinois 62706
217/782-6000

SUPPLEMENT TO PAYROLL BULLETIN 2-84

TO: All State Agencies, Departments, Boards, Commissions
and Universities

SUBJECT: Payment for Accrued Wages, Vacation, Sick Leave, Overtime
and Personal Leave Upon the Death of a State Employee

This Payroll Bulletin is a supplement to Payroll Bulletin 2-84 dated April 13, 1984. The instructions in Payroll Bulletin 2-84 should be followed only if the payment is made in a calendar year subsequent to the year of death of the employee or if the employee was not subject to Social Security withholding. If the payment is made in the same year the employee died and the employee was subject to Social Security withholding, the payment should be made on the regular payroll voucher using the employee's name and Social Security number. The only withholdings to be made will be for Social Security and, if applicable, retirement. Social Security should be withheld on the entire payment to the extent that it does not exceed the maximum allowable withholding. Retirement is generally withheld only on accrued wages and overtime, however, you should contact the applicable Retirement System to determine what portion of the payment, if any, is subject to retirement.

If the payment is made in a calendar year subsequent to the employee's death and retirement contributions are required, that payment should be made on voucher form C-13, payable to the appropriate system. No Social Security or other taxes will be withheld if the payment is made in a year subsequent to the employee's death.

Any questions regarding this supplemental bulletin should be referred to Dan Steven at 782-4758 or Joe DiRocco at 782-3608.

Sincerely,

A handwritten signature in cursive script that reads "Larry D. Roth".

Larry D. Roth
Director - State Accounting